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other that has yet been written to serve as a text-book of English economic history.

H. R. S.

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*Histoire financière de l'Assemblée constituante.* Par CHARLES GOMEL. Vol. II. 1790-91. Pp. 586. Price, 8 *fr.* Paris: Guillaumin et Cie.

The volume before us completes M. Gomel's financial history of the revolution down to the dissolution of the Constituent Assembly. Two volumes have been devoted to the reign of Louis XVI. before the gathering of the States-General, and the last two cover the period of that body's activity. It is not too much to say that for the first time a clear and dispassionate account of the financial policy of France during these years has been given to the public. The author appears to think that in following the financial thread he can best show the causes of the successive changes in France and in our opinion he has ample justification for this view, at least until 1791. The Bourbon monarchy was undermined by a reckless disregard of financial laws and the Assembly was at its weakest in questions of receipts and expenditures.

In this volume, as in the preceding ones, little attempt is made to describe factors in the changes which France was experiencing, except as they influenced the financial policy of her rulers, and yet the words used in these occasional descriptions are so excellently chosen that we often obtain a better idea of such other factors than we could have done from a more pretentious historian. Few readers will wish to cut out the author's short description of Mirabeau's life and influence or his analysis of the relations existing between the King and the Assembly.

As regards the more immediate financial questions, M. Gomel compels a clear understanding of existing conditions before he allows the student to discuss the changes introduced. Such explanations often lengthen a work unduly, or make it uninteresting to its readers, but our author avoids these errors much more easily than some others have done. His words do not seem to be interpolations, and we read his descriptions of the "*livre rouge*" for example, feeling that we should have been disappointed had it been omitted.

At the outset the author shows the difficult position of the Assembly resulting from its inability to oppose successfully the will or better the impulses of the people. With the most honorable intentions toward the legal owners of the land throughout France the Asssmbly was unable to enforce a policy of a gradual commutation

of feudal dues which it recommended. The destruction of the administrative and judicial machinery of the royal government made it impossible to reach the peasant effectively. The latter considered that the land had been taken from him, forgetting that he had never owned it, and wished to take possession of it immediately. Such immediate and unqualified possession the people considered as the best guarantee that feudal privileges would not be restored and they rejected absolutely the policy of gradual commutation ordered by the Assembly. Immediate occupancy in turn bound all the new owners to the revolution on which their title depended and excited an increased distrust of the rulers. Such an experience should, in M. Gomel's opinion, have taught the Assembly that a limitation of expenses and the formation of a new administrative system compelling obedience, were the most necessary reforms and that the latter at least was essential.

This view coincides with that of a part of the Assembly. Here it was thought that the confiscation of church property would sustain the government until such a system could be formulated. The expenses, however, were not reduced; it was found easier to issue assignats than to collect taxes, and as the former came to be considered as an inexhaustible financial resource additional expenses were voted instead of administrative reforms. In his discussion of this fever for the issue of assignats, the author is at his best although it must be admitted that the advocates of the system offer an easy mark for attack.

At length, toward the close of 1790, additional means of raising money were sought. A tax on real estate, as well as on personal property, was proposed which would provide for the necessities of the period. It was framed according to physiocratic principles, being levied on the average net product of a given piece of land, for the preceding fifteen years, and a list of expenses which must be deducted from the total product to obtain this was given. The care necessary to the just levying of such a tax was so great as to render its expediency doubtful even had the officials in charge been servants of an impartial central government. When this collection was entrusted to local bodies the difficulties became such that, in M. Gomel's words, "one may well be surprised that they were not perceived by the Assembly." Of course, the results were not satisfactory.

The tax on personal property followed the same lines of justice in its apportionment, and the Assembly had the experience of the *vingtième* and capitulation to guide it somewhat in its work. Again, the practical result was not in harmony with the desired aim, largely

because of the difficulty of apportionment and the unwillingness of the local authorities to justly tax their own constituents. The Assembly did not fix the amount due from each department, so efforts were made to shift the burden. In his criticism of the Assembly's work in taxation it appears to the writer that M. Gomel is somewhat too severe. Although the results wished for were not obtained it is doubtful if any inexperienced body would have done better under the same conditions. Habits of waste are not outgrown in a year, although a conservative financier might expect them to be, and the author's criticisms fall more appropriately on a government which had not trained its citizens to act or on a king who could not furnish the necessary aid.

The remainder of the volume describes the increasing difficulties in tax collection, the growing differences between King and Assembly, and the warnings given that the new government under the constitution of '91 would be wrecked on the same rock that had destroyed the old. The acceptance of the constitution is recorded, the volume closing with a description of the popular feeling at the close of the Constituent Assembly and the wretched financial condition in which that body left the government. We shall await future volumes in the series with interest, and hope that finally, at least, the author will give us an adequate index.

C. H. LINCOLN.

*Millbury, Mass.*

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*The State and the Individual.* An Introduction to Political Science, with Special Reference to Socialistic and Individualistic Theories. By WILLIAM SHARP M'KECHNIE, Lecturer on Constitutional Law and History in the University of Glasgow. Pp. xx, 451. Price, \$3.00. New York and London: The Macmillan Co., 1896.

If a book can be termed valuable which lays no claim to originality other than in the rearrangement and combination of old theories, the present work of Professor M'Kechnie deserves that designation. The author gives us a general survey of the whole field of political science with a particular object in view. This specific purpose we are told is "first to state impartially the points at issue between socialism and individualism, and to mediate between their claim as rival schemes for the regeneration of society; and, secondly, to offer a contribution toward the solution of some of the practical problems to which both systems address themselves."

In carrying out this plan, however, the author has found it necessary to make a preliminary inquiry into the nature, objects, sphere